

Bill No.: HB0311 **Effective:** 7/1/2025

LSO No.: 25LSO-0733

Enrolled Act No.: HEA No. 0050

Chapter No.: 104

Prime Sponsor: Locke

Catch Title: Exemption for transported fuel and power sales-amendments.

Has Report: No

Subject: Amending requirements for a sales tax exemption for power and fuel sales.

Summary/Major Elements:

- Current law provides a sales-tax exemption for sales of power or fuel to a person transporting tangible personal property by railroad or pipeline when the power or fuel is consumed directly for the transportation of the property.
- This act clarifies that the exemption applies regardless of who owns the tangible personal property that is being transported.
- This act provides a definition of "pipeline" to be used to interpret and apply the exemption. "Pipeline" includes pipes and other equipment that is used to transport oil, natural gas, or other hydrocarbons from a well site to an interstate or intrastate transmission customer sales delivery point, including between intermediate points.
- The act requires the Department of Revenue to promulgate rules to implement the act.

Comments:

- This act has a split effective date. Rulemaking provisions are effective immediately, while the substantive provisions concerning the exemption are effective July 1, 2025.

<p>The above summary is not an official publication of the Wyoming Legislature and is not an official statement of legislative intent. While the Legislative Service Office endeavored to provide accurate information in this summary, it should not be relied upon as a comprehensive abstract of the bill.</p>
